Previous references.

1908-9
(Sep: Revl)

File No. 187-08

Serial Nos. 1—2

Later references.

43374. B. Journal Sheet file.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—2

Part B. for September 1909

SUBJECT.

Sanctioning with certain modification the introduction of Day-book, Tree-tax Register and the register of licenses issued in the Taluk offices in connection with the Excise revenue.

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1) From the Excise Comm^r no. 7509 & 10/09 Solicits sanction to the introduction of 1) the Day Book (2) Tree Tax Register & (3) Regis of Licenses issued in the Taluq Offices.

2) To the Excise comm^r & Supdt Govt Farms no. H1723-4 & 20 9/09 Approves of the forms with certain modifications & the Day Book form

G. R. S. 58

G.R.S. 11] 1906

GENERAL AND REVENUE SECRETARIAT

(874)

NOTES.

File. No. 187-08

FILE HEADING.

Introduction of Excise Accounts in connection with the Excise Revenue in Kaladi Offices.

From From the Excise Comr

No. 7809 Dated 6/12/06 Received 13/12/06

Diary No. 2832 Enclos. 3 Spare Copies. Serial No. 1

BRIEF ABSTRACT OF LETTER.

Solicits Sanction of Govt for introducing in the following registers in the Kaladi Offices from 1/1/06:- 1. Daybook. (2) Treatise registers & (3) Register of licenses issued -

NOTES AND ORDERS.

Daybook is proposed to be introduced in lieu of 3 other registers now in use. What these registers are it is not reported. It may be ascertained whether this

NOTES—First sheet.

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General and Revenue
Secretariat.

8th File No. 681 of 1908

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Every book furnishes all parti-
culars contained in the 3 regist(ers)
that are to be done away with.
The Taluk Vattunutsaddi who
maintains the taluk accounts
relating to excise revenue posts
up ~~[illegible]~~ registers - at
any rate he is supposed to do so -
his registers from the challans
produced by the licensees quite
independent of the treasury
challans. Treasury challans
& accounts are used as a
counter check - ~~This~~ the
new register proposed seems
to take away this counter check
~~[illegible]~~ The introduction of
the new register will violate the
very fundamental principle
that the departmental accounts
should be quite independent
of the Ty. account. It is also
a point whether the Nafadi
Gumasta & the Shanbhogue
(Taluk Ty. Officer) will undertake
to sign the register without
an authority from the Compet(ent)

(1) This has to be made clear
18/3/09 [illegible]

Serial No.

2 The Financial Assistant Secretary & the Comptroller also may be consulted unofficially.

3 2. Tree tax register:- 1/3 of the tree tax is paid along with the application for trees applied for and the remaining 2/3 of the tax falls due on the 1st. of the third month i.e. in respect of the trees applied for from 1st. May to 30th. April following and the full amount of tree tax is paid along with the application i.e. in respect of trees applied for from 1st. May to 30th. June. T.T. 8 register maintained in the Taluk Office at present furnish the particulars of trees due, the date & amount of the 1st. instalment paid and the date & amount of the 2nd. instalment also subsequently paid. The date on which the 2nd. instalment falls due is also to be clear. These details about Forests for each Hobli & Village are known. The entry for this register is not clear, as

NOTE—Contn. sheet.

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it increases the clerical work. As regards the amount of free tax amount, the full amount of tax due on trees applied for ~~cancelled~~ is taken as demand the moment the first instalment is paid into the Treasury along with the applic Though this procedure is somewhat ~~appears~~ curious it is in one way safe in that the amount due tho' on a later date will not be left out.

4. 3 Register of licenses:- Perhaps this is in lieu of the present Settlement register now maintained. al-any rate ought to have maintained in all Taluk Offices. If this register is in addn to the Settlement register, it will unnecessarily increase clerical work.

5 4. If referred the file may be sent to the Excise Comr for noting upon the points referred to above - ruled for orders.

(2) This has to be made clear 18/3/09 SM

(a) In regard to day book, point noted above has to be made clear 6/3/09

(b) In regard to Free tax Register 8/3/09

NOTE—Contn. sheet.

GPB—50.000—18-5-08

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	information is required as to whether it is in addition to "T. T8" now maintained. If so, does not the new register throw unnecessary [illegible] work on the Establishment? It also to be considered whether the D.C. Statement does not require any Corresponding change
8	2. In regard to the Register of licenses point 2 noted above (in the margin) has to be explained
	18.3.09. [illegible]
9	Forwarded to the Excise Commissioner for favour of noting on the above points.
No 76 V.2 dt 18-3-09 encl letter dt 3 Nos	By Order [illegible] for Secretary to Go
	18.3.09.
10	The proposed Day book is a combi of all the 5 the day books now in use shows at a glance the daily total collections instead of showing Dispn D each one separately. The Examinations will contain Dpns taken from the challans, & the

NOTE—Contn. sheet.

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	certificates at the bottom are the Sig: Officers checks of the correctness of the entries. This Day book will contain the particulars entered by the Talookdaree Writers sent by the Tehsildars & amanats or other Officials. It is required under the new Rules now in force that the Asst. or Taluq Sh: should sign the Day book after verifying the entries with the C. Regts. No extra labour is imposed upon any Official by the introduction of this new Day book but on the other hand the labour is lessened.
11	This Day Regts. at present the only method of ascertaining the progressive settlement due for the day is by wading through the J. J. & Regts a very laborious undertaking, whereas the proposed Regts shows it at a glance & removes a check upon the J. J. &c. The extra amount of labour required for posting this up is very small & is well worth the trouble Regts & Lessens. This is not in lieu of the Settlement regts as proposed but is a new regts observing the date & mode of Issues of the particulars

NOTE—Contn. sheet.

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during inspection I found that in many cases lunacy were not visited entirely late in the year & occasionally not at all, this was highly objectionable & I suggest this, the present form is proposed. A right is now maintained in each taking office but there is no enquiry & I obtain this the present right is proposed the introduction

H H Sparke
30/4/09

II 593/5

12 Submitted for orders.
The financial effect of any decision may be obtained from the Auditor General's office

Yes
Dft 5/5/09
mdl 4/5

B

Yes Br II for favour of opinion
7/5

Sec

Jim minute
for Jim
mdl 7/5

H. Lucas 9.5.6.

Submitted
Dft 7.8.6
mdl
8/5

Please let me see the form of the Day Book now in use and the C.O. prescribing that form.
mdl 11.5.9

956

Serial No.

Ruled. The forms of Day book & ledgers of Lodge & Branch received only Lodge from the Excise Comm's Office are ruled for general Management forms are said to be used in respect of Drugs.

Thee
24/6/09

15 Pukuptha Co asked by Bo R. and send the file there

30/6/09 SH

16 Ruled. The Co presenting the forms is not traceable these have been in existence ever since the introduction of the Ved Farm System in 1892-93.

Thee
2/7/09

3/7/09 SH

17 Col 2 of the Day Book form.

It is presumed that on the treasury no on the triplicate challan sent by the Try Dept to the Excise Dept is to be entered in this Col and not that the

NOTE—Contn. sheet.

GPB—50,000—18-5-08

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	information for posting the Day book shd be obtained from the challan which forms part of the Treasury record.
18	The expressions "Treasury Voucher" & "Treasury Challans" occurring in Col 2 & the footnote respectively, are somewhat ambiguous - They may mean either challans sent by the Treasy Dept. to the Excise Dept or those which are retained by the Treasy in support of credits in the Treasy Accounts. The ambiguity may be avoided by making it clear that the challans from which the Day book is to be written up are those sent by the Treasury Dept to the Excise Dept.
	Col 3.
19	As a personal ledger is to be posted from the Day book it is as well to open separate cols for showing the names of Contractors, the Name & No of Shops taken up by them & other particulars if any.

NOTE—Contn. sheet.

Serial No.

20 A col to connect the Day book with the Leger is necessary. The col Sh. have noted in it the page of the leger in which the day book entries appear.

21 Subsidiary to col for entering Khist there Sh. be a col to show the month for which each payment belongs.

" 22 All money cols Shd be divided into three separate cols for entering Rs, as & pies. The present form does not provide for this.

23 If the T.V. regs are a complete record for the check of free Lay Collections & their distribut among Govt and Inam Shops, no details of the no of trees &c need appear in the Day book.

24 For both Shs Revenual there Sh. be two Cols to show separately the Collections on acct of Govt & Inam Shops. The realisations on acct of these Shops are shown under different heads in the Treasury Accounts

NOTE—Contn. sheet.

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General and Revenue Secretariat.

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(11)

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It is stated by the Ex Commr that the rules require a daily comparison of the collection claimed by the Excise Dept with those credited in the Treasury Accounts & hence apparently the provision of part of the form for a certificate by the Treasury authorities.

Mr. L

7.7.9

To the Separate Rev Section

Ruled

A set of the challans is obtained from the Excise Commr's Office & each one of these is in 4 parts, the 1st is counterfoil to be retained by the licensee, the second to be retained by the Treasury for their check & to be sent to the Treasury with the daily "C" accounts, the third & fourth to be given to the Excise Collector under the Regulations & sent by the Excise (the third foil

NOTE—Contn. sheet.

GPB—50,000—13-5-08

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General and Revenue Secretariat.

SH File No. 687 of 1908

Serial No.

is send to the Director of Agriculture by the Volunteer Corps. The cost of 4 lens required by Lieut Jones for the verification of his accounts by the Inspecting Officer.

2 Submitted with a draft of proposed introduction of the accounts Rules for Volunteers with the modifications suggested by the Financial Assistant to the Director of Agriculture.

28/7/09
mdk 28/7

27 Please alter the draft in accordance with the pencil instructions of the Financial Assistant Secy.

24/8/09 SH

Revised draft submitted. ~~Has not been~~ sent to the Director of Agriculture.

28/8/09
mdk 28/8

29 Seen. Points nos 4 & 5 regarding the form of day-book mentioned in the first draft have been omitted in the second draft & it is not clear why.

The points have now been added to the draft.

mdk 10-9-9

mdk 11-9-9

NOTE—Contn. sheet.

GPB—50,000—13-5 08

G. R. S. 12]
General and Revenue Secretariat.

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Serial No.	
30	Redraft put up Explains the few additions suggested.
31	Redraft has been prepared by the Financial Assistant Clerk 11/9/09 SB
263 13.9.09	Ver C/ approved Please send a revised form of day book to the Excise Commr KPV 13/9/09
2	To the Excise Com Supt, Govt Press No 7E 1723-4 dt 20.9.09 Approves of the forms of the Tree Tax Register & the Reg of Licenses, & recommends to the Excise Com & modifies the form of the Day book proposed by him

Note—Contn. sheet.

GPB—50,000—13.5.08

D 2833

II 4/13/2

No. 7509

Excise Commissioner's Office,

Dated, Bangalore, 10th February 1909.

From E. 3 Registers.

H. H. Sparkes, Esquire,

Excise Commissioner in Mysore .

181-08 (1)

To

C. S. Balasundram Iyer, Esq., B.A.,

Offg: Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Depts .

Sir,

I have the honor to request the sanction of Government for the introduction of the following Registers in the Taluk Offices with - - effect from 1st July 1909. Sample copies are herewith forwarded for reference.-

1. Day-Book.- It being an amalgamation of three Registers in use at present.

2. Tree-Tax Register showing the amount of collection ~~and~~ as no such Register at present exists.

3. Register of Licenses issued.- In place of the manuscript form used at present and which is not uniform throughout.

I have the honor to be,

Sir,

Your most obedient servant,

B Ramanna

for Excise Commissioner .

U.S. 28]

Rd 15-9-09

2

2

68

File No. 68

Serial No. 2

2833

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

(8/2)

, *the* 190

Date of issue 20 Septr 09

Signed by W Arbuthnot

READ— Letter No 7509 & the 6th Feb. 1909 from the Excise Commr in Mysore submitting for the approval of Govt the following specimen forms of the Excise registers proposed to be introduced

1) Day Book
2) Tree tax Register
3) Register of licenses &c issued

ORDER THEREON.—No. Order thereon No dt 1723-4 dt 20 Septr 09

over

SUBJECT

GPB—10,000—10-4-06

The forms of Treasury receipt and the receipt of licences issued are approved.

2) The form of Day Book is also approved with the following Modifications:-

i. The heading of Col. 2 may be altered into "Challan No" and the footnote amplified as follows:-

"One page each day, to be posted every day from Challans received by the Treasurer deputed from the Treasury Department"

The above alterations are made with a view to make it clear that the Day Book should be compiled independently from the Challans which the Treasurer deputed receives

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

from the Treasury
Deposit and not from those
which are retained by
the latter in satisfaction
of credits in the Treasury
accounts.

(ii). As the "Day Book"
forms the basis for
posting the ledger
the particulars to
be entered in Col. 3
for the identification
of the credits should
either be mentioned
in a footnote or
separate Cols. 4 and
5 subsidiary to Col 3
for recording the
name & number
of slips the names

MGCPB—30,000—5-4-05.

& Contractors &c.

(iii) A col. to connect the "daybook" with the ledger is also necessary. In it should be entered the page of the ledger in which each "daybook" entry appears.

(iv) Subsidiary to cols. for entering the payments there should be cols. to show the months for which each payment belongs.

(v) For both the rentals there should be two cols. to show separately the and the tax

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

the Collections on
account of Govt
and there on acco
of Maize Shipped
by Rail

KM
13/9/05

Sd
7.9.05

To the Excise Commissioner
the Secretary Govt Press

Sd
14/9/05

Sd
16/9